



INTERNATIONAL INSTITUTE OF PUBLIC FINANCE

Report on the 76th Annual Congress of the IIPF | Online (August 19-21, 2020)

Like for all networks and institutions, the year 2020 was a special one for the IIPF in terms of conferences and similar activities. The Covid-19 epidemic crisis forced the IIPF to cancel the **Annual Congress 2020** in its *physical* format. Since the local and scientific congress organizers as well as the IIPF Board of Management felt that it is important to offer some equivalent academic discussions, it was decided to **hold the congress in an online format**. On the scientific side the process of reviewing submitted papers as well as all further program planning work were thus continued as from March and April, and on the organizational side the precautions already taken were modified, e.g. the venue University of Iceland was turned into the internet platform “Hopin”. The Local Organizers for the planned congress in Reykjavik, Iceland, agreed not only to organize the – hopefully – physical congress 2021 in Reykjavik, but to also organize this year's online congress, which was a major effort for all involved – it was more than worth it!

All four **Keynote Speakers** had confirmed to give their keynote online: Anna Alberini (University of Maryland, USA), Ottmar Edenhofer (Technical University Berlin and Potsdam Institute for Climate Impact Research, Germany), Karen Palmer (Senior Fellow and Director of the Future of Power Initiative, USA) and Rick van der Ploeg (University of Oxford, UK). Their presentations were about the main theme of the congress, “**Public Finance, Natural Resources and Climate Change**”, partly including the highly relevant topic Covid crisis. The presentations were recorded and made available on the [IIPF website](#).

The number of submissions (by mid February) reached a new record: 590. The number of papers presented at the online congress was lower than at physical IIPF congress, but still encouragingly high: 290 **contributed papers**, covering all topics within public economics, formed the main body of the congress. The papers are available (until 31 December 2020) on the website <https://www.conftool.pro/iipf2020/sessions.php>; the final program including abstracts is – and will stay – available at <http://www.iipf.org/cng.htm>.

The Scientific Chairs grouped the papers into eleven working group slots of 3-4 papers with up to seven parallel sessions in each group and they even considered the time-zone problem for presenters. As usual, a selection of contributed papers and plenary presentations will appear in a **special issue of *International Tax and Public Finance* in 2021**. The Scientific Chairs are guest editors for this issue.

The 2020 **Peggy and Richard Musgrave Prize** for the best paper contributed by authors under the age of 40 was awarded to Jósef Sigurðsson (Bocconi University, Italy; now Norwegian School of Economics in Bergen) for his paper “Labor Supply Responses and Adjustment Frictions: A Tax-Free Year in Iceland”. The IIPF gave **three Young Economists Awards** at this congress 2020: to Ashley Cooper Craig (University of Michigan, USA) for his paper “Optimal Income Taxation with Spillovers from Employer Learning”; to Andreas Gerster (University of Mannheim, Germany) and Michael Kramm (Technical University of Dortmund, Germany) for their paper “Correct Me if You Can – Optimal Non-Linear Taxation of Externalities”; and to Arezou Zaresani (University of Melbourne, Australia) for her paper “Adjustment Cost and Incentives to Work: Evidence from a Disability Insurance Program”. Another prize given at this congress was the **ITAX PhD Student Award**, introduced in 2017 by the journal *International Tax and Public Finance (ITAX)*. The 2020 award was given to Thiago Scot (University of California at Berkeley, USA) for the paper “Corporate Taxation and Evasion Responses: Evidence from a Minimum Tax in Honduras”, co-authored with Felipe Lobel (University of California at Berkeley, USA). More

than 80 of the papers presented at the Congress applied for the IIPF awards, and more than 60 for the *ITAX* award.

Of course, we could not offer the “usual” social program like welcome reception, excursion, conference dinner and further gatherings. But the online platform “Hopin” provided some substitute – a random networking option, a “Happy Hour” session after the contributed paper program and, not to forget, chat functions, breakout sessions and further networking amongst participants. These options helped to simulate as much as possible what makes the IIPF congresses so special – the **interaction between researchers** from all over the world! Not only presenters attended this online congress, but the number of Hopin entrance tickets proves that many more than 300 participants – up to 360 – attended the congress for one session or the other. The event was skilfully administrated by Pálmi Gautur Sverrisson, project manager at the School of Social Sciences of the University of Iceland. He had the able assistance of Ásdís Lilja Ólafsdóttir who drafted and finalized all the speaker instructions for Hopin. The opening and closing ceremonies as well as the keynotes were produced and administrated by Bergþóra Þorvaldsdóttir, Guðný Halldórsdóttir, Andri Sigmarsson Scheving and Benedikt Axel Ágústsson; all former or present students at the Department of Economics at the University of Iceland.

The General Assembly of IIPF members, usually held during the congress, was outsourced to the day before the congress started and took place on August 18, like the IIPF Board of Management meeting. Both meetings were organized by the IIPF Munich Office and held online via Zoom, with around 25 participants each.

For all who have missed this wonderful congress, we do not only offer the keynote sessions recordings, but also the Opening and Closing plus Awards Ceremonies, including the addresses by the University Rector and the Icelandic Prime Minister. You will find the **videotapes** on the IIPF website <https://www.iipf.org/cng.htm> .

The 2020 and the 2021 congresses are generously supported by The Icelandic Government (Prime Ministers Office), the Central Bank of Iceland, The University of Iceland, Landsvirkjun (The Icelandic State Power Company), Landsnet (The Icelandic Power Distribution Company), The Nordic Tax Council, Adam Smith Business School, University of Glasgow, Íslandsbanki, VR (Office Workers Union), BSRB (Public Employees Union), BHM (Academic Public Employees Union), ASÍ (Confederation of Icelandic Workers Unions) and FinanzArchiv. We would like to thank all **supporters and donors** for their generous contribution to the congress.

Please take a look at the list of members of the **Scientific and Local Organizing Committees** displayed below and thereby acknowledge the great work they did to make this (online) congress happen.

Thanks to all who took the technical and time-zone effort and participated in the online congress.

September/December 2020

Pórólfur Geir Matthiasson (University of Iceland, Iceland), Chair of the Local Organizing Committee

Mireille Chiroleu-Assouline (Paris School of Economics and University Paris 1 Panthéon-Sorbonne, France) and

Marco Runkel (Technical University Berlin, Germany), Chairs of the Scientific Committee

In addition to the chairs, the **Scientific Committee** included 25 members:

David Agrawal (University of Kentucky, USA), Felix Bierbrauer (University of Cologne, Germany), Pierre Boyer (CREST, École Polytechnique, France), Joshua Gottlieb (University of Chicago, USA), Mark Hafstead (Resources for the Future, USA), Ines Helm (Stockholm University, Sweden), Kaisa Kotakorpi (Tampere University, Finland), Marita Laukkanen (Helsinki Graduate School of Economics and VATT Institute for Economic Research, Finland), Adam Lavecchia (McMaster University, Canada), Benjamin B. Lockwood (Wharton School at the University of Pennsylvania, USA), Mohammed Mardan (Norwegian School of Economics NHH, Norway), Torben Mideksa (Uppsala University, Sweden), Eva Mörk (Uppsala University, Sweden), Linda Nostbakken (Norwegian School of Economics NHH, Norway), Hikaru Ogawa (University of Tokyo, Japan), Andreas Peichl (University of Munich and ifo Institute, Germany), Paola Profeta (Bocconi University, Italy), Maria Racionero (The Australian National University, Australia), Nadine Riedel (University of Münster, Germany), Kerstin Roeder (University of Augsburg, Germany), Thomas Steger (Leipzig University, Germany), Stefan Staubli (University of Calgary, Canada), Bernd Süßmuth (Leipzig University, Germany), Emmanuelle Taugourdeau (CNRS, CREST, ENS Paris-Saclay, France), Binzhen Wu (Tsinghua University, China).

The **Award Committee** for IIPF awards consisted of the Scientific Chairs Mireille Chiroleu-Assouline and Marco Runkel, as well as IIPF Board members Marko Köthenbürger and Nadine Riedel. The committee for the ITAX PhD Student Award consisted of the three *ITAX* editors Ron Davies, Sara LaLumia and Kimberley Scharf.

In addition to the chair, the **Local Organizing Committee** included:

Ásgeir Daníelsson (Central Bank of Iceland), Benedikt Jóhannesson (Former Minister of Finance), Daði Már Kristófersson (University of Iceland), Helga Jónsdóttir (Ministry of Finance and Economic Affairs), Katrín Ólafsdóttir (Reykjavík University), Sigurður Snævarr (Icelandic Association of Local Authorities).

Special thanks go to Pálmi Gautur Sverrisson (Project Manager), Ásdís Lilja Ólafsdóttir and the following former or present students at the Department of Economics at the University of Iceland; Bergþóra Þorvaldsdóttir, Guðný Halldórsdóttir, Andri Sigmarsson Scheving and Benedikt Axel Ágústsson.